

## Lemons, Kim A

---

**From:** M C [madmike1313@hotmail.com]  
**Sent:** Friday, September 22, 2017 12:01 PM  
**To:** Board  
**Subject:** 208-40-001E, Contest Hearing Officer's report

**Follow Up Flag:** Follow up  
**Flag Status:** Completed

Please accept this document as a rejection of the Hearing officer's report dated September 18, 2017. I appreciate the BOS' time and consideration in this matter and all I ask is for the Supervisor's to read what I present and what I have presented in the past.

In the Hearing Officer's report it is purported that, "conversion is not a valuation method." However, it is a fact that valuations (& thereby taxes for above average classified properties) rose by appx 10% after the implementation of conversion.

I ask if conversion was not implemented; would valuations/property taxes have risen for above average classified properties in Cochise County? The answer is obvious; without one (conversion) there would not have been the other (higher valuations/taxes). The Hearing Officer's Report also states, "conversion is not a new method for valuing property, but is simply a new software program for collecting, organizing and verifying data". Is not the collection, organization & verification of data a tool used by the Assessor's Office to assess valuations and thereby are not valuations affected by conversion?

In the Hearing Officer's report it is stated that, "Appellant cited a sale on July 28, 2017". I did not cite the sale of this property.

The Assessor's Office did so on August 15, 2017 when they issued their initial Basis For Decision denying my appeal. The

Assessor's Office stated, "One of the comparable parcels... has a 2018 full cash value of \$279,866 (\$95 per sq ft) and sold recently

for \$420,000 (\$142 per sq. ft.). The report also states, "the Appellant cited a sale on July 28, 2017...the Assessor argued the sale

is not an appropriate due to the sale being after the statutory valuation date." This statement is INCORRECT.

Specifically, in the

hearing I brought up the fact the sale of 570 Tumbleweed occurred after the statutory valuation date; the Assessor's Office did

not. Additionally, I was the one that stated the referenced property was (in my opinion) was a custom home and that it was not

comparable to my home because eleven different reasons. These reasons are documented on the bottom of page 2 and the top

of page three in my Basis For Petition that was submitted to the Hearing Officer. I believe this is shoddy research or lack there of

by the Assessor's Office. If such incompetence is reflective of the Assessor's Office; how are we to believe

"conversion" is legal;

because the Assessor's office say it is so?

For the past three appeal cycles I have contended since conversion does not raise valuations/taxes by either the market or

improvements that it MAY NOT be legal. I have asked repeatedly what ARS supports. My verbal requests were met with I don't know. My written requests were ignored. I ask the Cochise County Attorney's Office for a legal opinion on conversion and my request was denied. I asked what legal entity Leiendecker contacted prior to the implementation of conversion and I was ignored. I asked what other counties in Arizona have used conversion or anything like it and I was ignored. I even offered to debate Mr. Leiendecker in a public forum regarding the legality of conversion. Again I was ignored. I ask the Board members; do these actions instill confidence regarding the legality of conversion?

At this point I do not know whether conversion is legal or not. I believe it would have been prudent for Mr. Leiendecker and the County to have obtained a legal opinion regarding conversion before implementation of the same. However, based on my dealings with the Assessor's Office and the County thus far it appears a legal opinion HAS NOT and WAS NOT obtained in the matter.

I ask the Board of Supervisors to consider granting my appeal until a legal opinion on conversion is obtained. If the board grants my appeal I will be obliged to wait until the legal opinion is obtained before any further questioning regarding the legality of conversion.

I'd like to thank the Board members for their time and consideration in this and all matters.

Respectfully submitted on September 22, 2017 @ 11:57 am

Mike Compton